THE HON'BLE SRI JUSTICE D.S.R.VARMA

AND

THE HON'BLE SRI JUSTICE P.S.NARAYANA

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WRIT PETITION No.927 of 2006

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Dated: 17-01-2006

Between:

Shalimar Agro Tech (P) Ltd. . . .Petitioner

And

The CTO, Hyderabad and another . . .Respondents

THE HON'BLE SRI JUSTICE D.S.R.VARMA

AND

THE HON'BLE SRI JUSTICE P.S.NARAYANA

WRIT PETITION No.927 of 2006

O R D E R: (per DSRV, J)

The main grievance of the petitioner is that the impugned order of assessment, dated 26-12-2005, as well as Form B-3, dated 03-01-2006, issued by the respondents are contrary to the principles of natural justice.

Sri S.R.Ashok, learned senior counsel appearing for the petitioner contends that the notices of the year 2003 are still pending consideration before the competent authority. It is not in dispute that in response to the impugned proceedings, dated 26-12-2005, objections have also been filed by the petitioner. However, when time was sought to file Declaration Forms-C & F, the same was rejected. It is further contended that such rejection is violative of principles of natural justice.

In similar circumstances, a Division Bench of this Court in WP.No.641 of 2006, dated 10-01-2006, passed the following order:

> "Only on the mere question of violation of principles of natural justice, we feel it expedient to dispose of the Writ Petition with a direction to the respondents to treat the impugned order, dated 11.11.2005 as a show cause notice and permit the writ petitioner to offer his objections/explanations with relevant material if any, on or before 1st February, 2006, and pass appropriate orders in accordance with law. It is further clarified that in view of this order, there is no need to issue any further notice to the Writ Petitioner."

Following the same, the Writ Petition is also disposed of with a direction to the respondents to treat the impugned proceedings, dated 26-12-2005, as a show cause notice and permit the petitioner to offer its objections/explanations with relevant material if any, within six weeks from today, and pass appropriate orders in accordance with law. It is further clarified that in view of this order, there is no need to issue any further notice to the Writ Petitioner. There shall be no order as to costs.

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(D.S.R.VARMA, J)

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(P.S.NARAYANA, J)

17th JANUARY, 2006.

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